



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF LOYAL MUNICIPAL WATER UTILITY

Principal Office: 301 NORTH MAIN STREET
P.O. BOX 9
LOYAL, WI 54446

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF LOYAL MUNICIPAL WATER UTILITY**Utility Address:** 301 NORTH MAIN STREET

P.O. BOX 9

LOYAL, WI 54446

When was utility organized? 1/1/1916**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS BETTY HILLS**Title:** CITY CLERK TREASURER**Office Address:**

301 N MAIN STREET

P.O. BOX 9

LOYAL, WI 54446

Telephone: (715) 255 - 8772**Fax Number:** (715) 255 - 8733**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR MIKE LAKE CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLC

401 5TH STREET, SUITE 339

WAUSAU, WI 54403

Telephone: (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:** mlake@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR MIKE LAKE CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLC
401 5TH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 12/31/2000**Period covered by most recent audit:** 1/1/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR TOM DUELL**Title:** PUBLIC WORKS DIRECTOR**Office Address:**301 N MAIN STREET
P.O. BOX 9
LOYAL, WI 54446**Telephone:** (715) 255 - 8772**Fax Number:** (715) 255 - 8733**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR JOHN SCHULTZ, COMMITTEE MEMBER

MR ED STUMPNER, COMMITTEE MEMBER

FRANCIS VOIT, COMMITTEE MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	116,904	116,268	1
Operating Expenses:			
Operation and Maintenance Expense (401)	56,661	61,918	2
Depreciation Expense (403)	18,287	17,492	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,102	22,116	5
Total Operating Expenses	97,050	101,526	
Net Operating Income	19,854	14,742	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,854	14,742	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,681	3,574	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,681	3,574	
Total Income	23,535	18,316	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	23,535	18,316	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,600	10,050	13
Amortization of Debt Discount and Expense (428)	109	109	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,383	1,849	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	11,092	12,008	
Net Income	12,443	6,308	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	248,076	243,170	19
Balance Transferred from Income (433)	12,443	6,308	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	1,465	1,402	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	259,054	248,076	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS AND CHECKING	3,681	4
Total (Acct. 419):	3,681	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	1,465	10
Total (Acct. 436)--Debit:	1,465	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	116,904	0	0	0	116,904	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	116,904	0	0	0	116,904	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	909,858	889,709	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	309,167	298,578	2
Net Utility Plant	600,691	591,131	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	23,025	30,560	7
Total Other Property and Investments	23,025	30,560	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	74,537	73,240	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,446	16,243	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	568	8,931	14
Materials and Supplies (150)	6,591	6,561	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	99,142	104,975	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,407	1,516	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,407	1,516	
Total Assets and Other Debits	724,265	728,182	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,958	42,958	21
Appropriated Earned Surplus (215)	23,025	21,560	22
Unappropriated Earned Surplus (216)	259,054	248,076	23
Total Proprietary Capital	325,037	312,594	
LONG-TERM DEBT			
Bonds (221)	183,000	192,000	24
Advances from Municipality (223)	24,500	33,180	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	207,500	225,180	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,923	1,006	28
Payables to Municipality (233)	94	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,088	1,474	32
Other Current and Accrued Liabilities (238)	209	514	33
Total Current and Accrued Liabilities	4,314	2,994	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	187,414	187,414	38
Total Liabilities and Other Credits	724,265	728,182	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	891,684	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	18,174				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	909,858	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	309,167	0	0	0	9
Total Accumulated Provision	309,167	0	0	0	
Net Utility Plant	600,691	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	298,578				298,578	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,287				18,287	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,143				1,143	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,430	0	0	0	19,430	13
Debits during year						14
Book cost of plant retired	8,841				8,841	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,841	0	0	0	8,841	19
Balance End of Year	309,167	0	0	0	309,167	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,591	6,561	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,591	6,561	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
74 Mortgage revenue bonds	109	425	1,407	1
Total			1,407	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,958	1
Changes during year (explain):		
NONE		2
Balance end of year	42,958	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'74 MORTGAGE REVENUE BONDS	03/20/1974	01/01/2013	5.00%	183,000	1
Total Bonds (Account 221):				183,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
7/28/93 GO Promissory Note	07/28/1993	03/01/2003	5.33%	24,500	1
Total for Account 223				24,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,102	2
Charged electric department expense		3
Charged sewer department expense	360	4
Other (explain):		
NONE		5
Total Accruals and other credits	22,462	
Taxes paid during year:		
County, state and local taxes	20,785	6
Social Security taxes	1,536	7
PSC Remainder Assessment	141	8
Other (explain):		
NONE		9
Total payments and other debits	22,462	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
74 Mortgage revenue bonds	0	9,600	9,600	0	1
Subtotal	0	9,600	9,600	0	
Advances from Municipality (223)					
'93 GO PROMISSORY NOTE	1,474	1,383	1,769	1,088	2
Subtotal	1,474	1,383	1,769	1,088	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,474	10,983	11,369	1,088	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	187,414	0	0	0	0	187,414	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	187,414	0	0	0	0	187,414	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION AND DEBT RESERVE	23,025	3
Total (Acct. 125):	23,025	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,446	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,446	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
JOINT METER COST	568	12
Total (Acct. 145):	568	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
WAGES	94	16
Total (Acct. 233):	94	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	884,396	0	0	0	884,396	1
Materials and Supplies	6,576	0	0	0	6,576	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	303,872	0	0	0	303,872	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	187,414	0	0	0	187,414	6
Other (specify):						
NONE					0	7
Average Net Rate Base	399,686	0	0	0	399,686	
Net Operating Income	19,854	0	0	0	19,854	8
Net Operating Income as a percent of Average Net Rate Base	4.97%	N/A	N/A	N/A	4.97%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,958	1
Appropriated Earned Surplus	22,292	2
Unappropriated Earned Surplus	253,565	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	318,815	
Net Income		
Net Income	12,443	5
Percent Return on Proprietary Capital	3.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 13, 2001

Ms. Betty Hills, City Clerk Treasurer
Loyal Municipal Water Utility
301 North Main Street
P.O. Box 9
Loyal, WI 54446-0009

2000 Analytical Review DWCCA-3210-PJL

Dear Ms. Hills:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	115,553	1
Total Sales of Water	115,553	
Other Operating Revenues		
Forfeited Discounts (470)	410	2
Other Water Revenues (474)	941	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,351	
Total Operating Revenues	116,904	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,153	5
General Operating Expenses (680-690)	23,508	6
Total Operation and Maintenance Expenses	56,661	
Other Operating Expenses		
Depreciation Expense (403)	18,287	7
Amortization Expense (404)		8
Taxes (408)	22,102	9
Total Other Operating Expenses	40,389	
Total Operating Expenses	97,050	
NET OPERATING INCOME	19,854	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	460	19,242	53,193	4
Commercial	80	7,304	15,550	5
Industrial	4	191	505	6
Total Metered Sales to General Customers (461)	544	26,737	69,248	
Private Fire Protection Service (462)	1		120	7
Public Fire Protection Service (463)	1		42,693	8
Other Sales to Public Authorities (464)	7	1,790	3,492	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	553	28,527	115,553	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	42,693	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,693	
Forfeited Discounts (470):		
Customer late payment charges	410	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	410	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	941	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	941	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,219	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,097	3
Chemicals (630)	4,482	4
Supplies and Expenses (640)	5,643	5
Repairs of Water Plant (650)	2,712	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	33,153	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,293	8
Office Supplies and Expenses (681)	2,593	9
Outside Services Employed (682)	1,566	10
Insurance Expense (684)	4,297	11
Employees Pensions and Benefits (686)	6,759	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,508	
Total Operation and Maintenance Expenses	56,661	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,785	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		360	2
Net property tax equivalent		20,425	
Social Security		1,536	3
PSC Remainder Assessment		141	4
Other (specify): NONE			5
Total tax expense		22,102	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234556				3
County tax rate	mills		9.763752				4
Local tax rate	mills		10.583049				5
School tax rate	mills		11.088332				6
Voc. school tax rate	mills		2.240872				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.910561				10
Less: state credit	mills		1.916468				11
Net tax rate	mills		31.994093				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.583049				14
Combined School Tax Rate	mills		13.329204				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.912253				17
Total Tax Rate	mills		33.910561				18
Ratio of Local and School Tax to Total	dec.		0.705157				19
Total tax net of state credit	mills		31.994093				20
Net Local and School Tax Rate	mills		22.560843				21
Utility Plant, Jan. 1	\$	889,708	889,708				22
Materials & Supplies	\$	6,564	6,564				23
Subtotal	\$	896,272	896,272				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	896,272	896,272				26
Assessment Ratio	dec.		0.852667				27
Assessed Value	\$	764,222	764,222				28
Net Local & School Rate	mills		22.560843				29
Tax Equiv. Computed for Current Year	\$	17,241	17,241				30
Tax Equivalent per 1994 PSC Report	\$	20,785					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,785					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,302		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	55,598	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	18,271		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,130	4,104	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	16,841		20
Total Pumping Plant	71,242	4,104	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,065		23
Total Water Treatment Plant	8,065	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	600		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,302	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			53,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	55,598	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			18,271	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,364		38,870	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			16,841	20
Total Pumping Plant	1,364	0	73,982	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,065	23
Total Water Treatment Plant	0	0	8,065	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			600	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	125,224		26
Transmission and Distribution Mains (343)	407,613	8,217	27
Fire Mains (344)	0		28
Services (345)	79,861		29
Meters (346)	37,474	1,525	30
Hydrants (348)	60,859		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	711,631	9,742	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,495		36
Transportation Equipment (373)	9,711	9,571	37
Other General Equipment (379)	18,366		38
Other Tangible Property (390)	0		39
Total General Plant	30,572	9,571	
Total utility plant in service directly assignable	877,108	23,417	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	877,108	23,417	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			125,224	26
Transmission and Distribution Mains (343)			415,830	27
Fire Mains (344)			0	28
Services (345)			79,861	29
Meters (346)	360		38,639	30
Hydrants (348)			60,859	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	360	0	721,013	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			2,495	36
Transportation Equipment (373)	7,117		12,165	37
Other General Equipment (379)			18,366	38
Other Tangible Property (390)			0	39
Total General Plant	7,117	0	33,026	
Total utility plant in service directly assignable	8,841	0	891,684	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	8,841	0	891,684	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,222	3,222	1
February			3,014	3,014	2
March			3,335	3,335	3
April			3,193	3,193	4
May			3,175	3,175	5
June			2,992	2,992	6
July			3,094	3,094	7
August			3,237	3,237	8
September			2,961	2,961	9
October			3,140	3,140	10
November			2,873	2,873	11
December			3,092	3,092	12
Total for year	0	0	37,328	37,328	
Less: Measured or estimated water used in main flushing and water treatment during year				1,750	13
Less: Other utility use				2,250	14
Other utility use explanation:					15
Fire department practice, hose testing, and flushing sewers					
Water pumped into distribution system				33,328	16
Less: Water sold				28,527	17
Losses and unaccounted for				4,801	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				180	21
Date of maximum: 8/14/2000					22
Cause of maximum:					23
barn fire					
Minimum gallons pumped by all methods in any one day during reporting year				59	24
Date of minimum: 11/26/2000					25
Total KWH used for pumping for the year				57,212	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	NO 1	34	18	45,000	Yes	1
WELL	NO 3	52	14	17,000	Yes	2
WELL	NO 4	57	10	12,000	Yes	3
WELL	NO 6	80	8	12,000	Yes	4
WELL	NO 7	40	12	15,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 1	WELL NO 3	WELL NO 4	1
Location	LOYAL	LOYAL	LOYAL	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	JACCUZI	FAIR MORSE	BERKLEY	5
Year Installed	1988	1947	1950	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	90	30	50	8
Pump Motor or Standby Engine Mfr	ELECTRIC MOTOR	ELECTRIC MOTOR	ELECTRIC MOTOR	9
Year Installed	1988	1947	1950	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	8	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6	WELL NO 7		14
Location	LOYAL	LOYAL		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	STARITE	CRANE & DERNUNG		18
Year Installed	2000	1973		19
Type	SUBMERSIBLE	VERTICAL TURBINE		20
Actual Capacity (gpm)	50	35		21
Pump Motor or Standby Engine Mfr	ELECTRIC MOTOR	ELECTRIC MOTOR		22
Year Installed	2000	1973		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	5	5		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	LOYAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1972		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	85		10
Total capacity in gallons	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	15,384	0	0	0	15,384	1
M	D	6.000	16,692	0	0	0	16,692	2
M	D	8.000	11,858	0	0	0	11,858	3
M	D	10.000	6,298	0	0	0	6,298	4
M	D	12.000	3,902	0	0	0	3,902	5
Total Within Municipality			54,134	0	0	0	54,134	
Total Utility			54,134	0	0	0	54,134	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	485	0	0	0	485		1
M	1.000	90	0	0	0	90		2
M	1.250	2	0	0	0	2		3
M	1.500	4	0	0	0	4		4
M	2.000	9	0	0	0	9		5
M	4.000	1	0	0	0	1		6
Total Utility		591	0	0	0	591	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	576	0	0	0	576	15	1
1.000	10	1	0	0	11	11	2
1.500	3	0	0	0	3	3	3
2.000	5	0	0	0	5	5	4
3.000	3	0	0	0	3	3	5
4.000	1	0	0	0	1	1	6
Total:	598	1	0	0	599	38	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	455	66	5	2	0	48	576	1
1.000	0	8	0	1	0	2	11	2
1.500	0	2	0	0	0	1	3	3
2.000	0	4	0	1	0	0	5	4
3.000	0	0	0	2	0	1	3	5
4.000	0	0	0	1	0	0	1	6
Total:	455	80	5	7	0	52	599	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	90				90	2
Total Fire Hydrants	90	0	0	0	90	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

682 - Last year there was an increase in this account due to testing being done on a hand dug well which was required by the DNR on a regular basis. This year the account is reflecting normal activity.

Water Utility Plant in Service (Page W-08)

Mains addition of \$8,217 are capitalized costs to lower the water main on spring street in conjunction with a street re-construction project.

Meters retirement of \$360 was to retire 24 meter registers replaced with new ones.
